

STATE OF MISSOURI
NOTES TO THE APPROPRIATION ACTIVITY REPORT
APPROPRIATION YEAR 2003

REVISED 10/28/03

Note 1 – Basis of Accounting

The Appropriation Activity Report is prepared on a budgetary (non-GAAP) basis of accounting that records revenues when cash is received and expenditures when the liabilities are authorized for disbursement.

Revenues and expenditures are reported during a twelve-month period, July 1 through June 30. During a two-month lapse period that ends August 31, corrections can be made to the revenues and expenditures processed during the period July 1 through June 30. Prior to fiscal year 1999, the appropriation year was an eighteen-month period ending on December 31. The change in the length of the lapse period was due to the manner in which capital expenditures are budgeted and the implementation of a new financial management system.

Note 2 – Biennial Appropriations

Biennial appropriations, which are located in House Bills 13 and 16-19, are appropriations to be spent over two years. The balance after the first year of the appropriation that ended June 30, 2002 was rolled over into the current fiscal year. The appropriation amount reported in the current fiscal year is the rollover amount from fiscal year 2002 plus any increases and less any decreases to the appropriations, which occurred during fiscal year 2003.

Corrections were made to biennial appropriations, thereby increasing the appropriation and reducing fiscal year 2003 expenditures. Adjustments were made to the following appropriations in order to reflect these changes, so that the appropriation amount reappropriated from fiscal year 2002 would match the current year's appropriation balance.

<u>Appropriation</u>	<u>Fund</u>	<u>Agency</u>	<u>Adjusted Amount</u>
0386	0415	781	\$ 55,459
1159	0290	420	1,718
T436	0140	310	31,172
T437	0691	310	1,152

Note 3 – Article X Distributions/Appropriated Transfers

Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, income tax refunds are generated. During fiscal year 2003, the State refunded \$6.0 million. All of the refunds were initially paid from the General Revenue Fund and various other funds reimburse their share of the refund liability through operating transfers to the General Revenue Fund as appropriated per H.B. 4.037 by the General Assembly. The total amount reimbursed from other funds was \$970 thousand.

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Note 4 – Court Ordered Desegregation

The expenditures of the St. Louis Desegregation Plan and the Kansas City Desegregation Plan are mandated by court orders. Final payment for the Kansas City Plan was made in Fiscal Year 1999 in accordance with the mandated court order.

St. Louis Desegregation Plan

The amounts for the current year and prior years are:

<u>Appropriation Year</u>	<u>Projected Expenditures</u>	<u>Expenditures</u>	<u>Lapses</u>
2003	\$ 20,000,000	\$ 20,000,000	\$ ---
2002	20,000,000	20,000,000	---
2001	50,000,000	50,000,000	---
2000	53,500,000	53,476,585	23,415
1999	191,862,972	188,799,736	3,063,236
1998	158,800,000	147,021,949	11,778,051
1997	151,700,000	138,086,852	13,613,148
1996	153,700,000	148,291,471	5,408,529
1995	155,700,000	139,258,397	16,441,603
1994	147,600,000	134,202,695	13,397,305
1993	147,100,000	136,028,438	11,071,562
1992	144,600,000	137,189,737	7,410,263
1991	135,200,000	132,695,771	2,504,229
1990	135,000,000	122,161,135	12,838,865
1989	129,000,000	116,999,047	12,000,953
1988	107,200,000	93,957,886	13,242,114
1987	84,700,000	83,473,429	1,226,571
1986	74,800,000	66,300,504	8,499,496
1985	59,200,000	57,095,304	2,104,696
1984	40,400,000	37,424,743	2,975,257
1983	21,000,000	17,187,556	3,812,444
1982	13,500,000	13,140,216	359,784
1981	10,180,490	8,530,000	1,650,490

Kansas City Desegregation Plan

The amounts for the prior years are:

<u>Appropriation Year</u>	<u>Projected Expenditures</u>	<u>Expenditures</u>	<u>Lapses</u>
1999	\$ 99,000,000	\$ 97,532,435	\$ 1,467,565
1998	132,737,856	132,737,852	4
1997	110,300,000	89,042,565	21,257,435
1996	168,200,000	125,591,973	42,608,027
1995	203,200,000	175,045,453	28,154,547
1994	196,850,000	143,290,085	53,559,915
1993	209,600,000	139,789,109	69,810,891
1992	191,400,000	159,334,336	32,065,664
1991	157,900,000	141,063,712	16,836,288
1990	130,400,000	110,584,262	19,815,738
1989	121,500,000	107,379,937	14,120,063
1988	67,060,000	64,107,617	2,952,383
1987	37,900,000	36,714,920	1,185,080
1986	19,900,000	12,769,196	7,130,804

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REVISED 10/28/03

Note 5 – Other Transfers

These amounts consist primarily of transfers between funds which stand appropriated per either the State constitution or the State statutes. Also included are transfers between funds which correct transactions occurring in a prior fiscal/appropriation year. Beginning in fiscal year 2002, all transfers were appropriated, therefore there are no other transfers.

Note 6 – General Fund

The General Fund includes General Revenue Funds and Federal Funds.

Fund Number	Fund Name
General Revenue Funds:	
0100	Budget Reserve
0101	General Revenue
0106	Cash Operating Reserve
0107	Budget Stabilization
0108	Uncompensated Care
0113	Health Interagency Payments
0124	Facilities Maintenance Reserve
0128	State Property Preservation
0139	Intergovernmental Transfer
0142	Federal Reimbursement Allowance
0144	Pharmacy Reimbursement Allowance
0161	Title XIX – Patient Placement
0169	Child Support Enforcement Collections
0172	Missouri Technology Investment
0173	Microenterprise Loan
0174	Missouri Water Development
0176	General Revenue Reimbursements
0177	Missouri Humanities Council Trust
0179	General Revenue – Cultural Sub-Account
0196	Nursing Facility Federal Reimbursement Allowance
0198	Post Closure
0603	Attorney General's Court Costs
0617	Disproportionate Share
0666	Attorney General's Anti-Trust
0686	State Elections Subsidy
0692	State Legal Expense
Federal Funds	
0104-0199	<i>(excluding Fund Numbers listed above and 0109, 0131, and 0134)</i>
0610	Division of Family Services – Administrative
0663	Missouri Disaster
0697	Abandoned Mined Reclamation
0948	Unemployment Compensation Administration

This reporting is consistent with Missouri's Comprehensive Annual Financial Report.

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Note 7 – General Revenue Fund

Operational results for the General Revenue Fund (Fund 0101) for fiscal year 2003 are as follows:

Revenues

Taxes		\$ 6,854,221,868
Licenses, Fees, and Permits		67,499,667
Sales, Services, Leases and Rentals		113,201,152
Bond Sale Proceeds		3,969
Contributions and Intergovernmental		95,681,590
Interest, Penalties, and Unclaimed Property		21,659,941
Refunds		11,060,252
Miscellaneous Revenues		<u>19,022,930</u>
	Subtotal	<u>7,182,351,369</u>
Transfers In		<u>1,171,928,528</u>
Total Revenues and Transfers In		8,354,279,897

Expenditures

Personal Service		1,646,742,441
Expense and Equipment		444,652,208
Capital Improvements		28,353,678
Program Specific		2,873,485,640
Article X Distribution		5,950,032
Court Order Desegregation Payments		<u>20,000,000</u>
	Subtotal	<u>5,019,183,999</u>
Transfers Out		<u>3,371,451,058</u>
Total Expenditures and Transfers Out		8,390,635,057
Excess Expenditures and Transfers Out		<u>\$ (36,355,160)</u>

Program specific expenditures, as presented in this report, include refunds. The total amount refunded from the General Revenue Fund (Fund 0101) during the year totaled \$1,160,369,500, of which \$1,156,339,011 was tax refunds.